

CITY COUNCIL

Finance, Audit & Budget Committee

Monday, August 19, 2013

5:00 pm

City Council Office

- The Budget and Finance Committee's responsibilities and topics include but are not limited to Annual Budget Review, Capital Improvement Programs, Financial Reports, Taxes (Rates, exonerations and exemption appeals), Fee Assessments, Procurement Policies, Review of Budget & Financial Reports, oversight of the City's external auditing, internal controls and any other financial or business practices, and reviewing the work of the City Auditor.

Committee Members: Donna Reed (Chair), Randy Corcoran and Dennis Sterner

Although Council committee meetings are open to the public, public comment is not permitted at Council Committee meetings. However, citizens are encouraged to attend and observe the meetings. Comment from citizens or professionals during the meeting may be solicited on agenda topics via invitation by the Committee Chair.

All electronic recording devices must be at the entry door in all meeting rooms and offices, as per Bill No. 27-2012

I. Review Monthly Reports

- CDBG – funds expended & un-programmed quarterly – next report October
- **Charter Review Commission (City Auditor) – starting in August**
- **Review Finance Reports Pages 9-39**
 - 2013 Property and Assessment Report
 - Income Statement YTD
 - Income Statement Projection
 - Review Expenditures/Revenues
 - Cash Flow Projection
 - Review Bank Statement Activity
 - Review Transfers

- Contingency Account/Fund re beginning balance and YTD balance
- Quarterly Budget Review – *starting in August*
- Quarterly Pension Reports – *next report September*
- Quarterly Delinquent Collection Reports – *next report in October*
- Quarterly IT Reports - *starting in August*

II. Update from City Auditor re Internal Audits

- Compliance-transfers
- Update on the status of all capital projects currently underway
- Select audits for 2013

III Legislative Review

- **Ordinance** – amending the 2013 Position Ordinance by eliminating two Equipment Operator II positions in the Streets Division of the Department of Public Works and creating two Equipment Operator II positions in the Solid Waste and Recycling Division of the Department of Public Works. (Bus Analyst)
- Lease Agreement with Alvernia and the Conservancy re Angelica Park

IV. Act 47 Recovery Plan Update

- Analysis
- Amendment

V. Review 2014 CDBG Action Plan

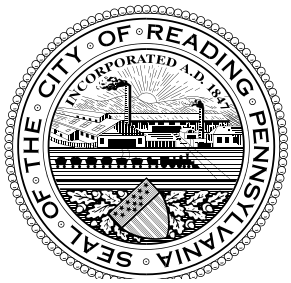
VI. 2014 Budget

- Revenue Committee Update

VII. LVT

Follow up topics

Act 73



CITY COUNCIL

Finance Committee

Meeting Report Monday, July 15, 2013

Committee Members Attending: D. Reed, Chair; R. Corcoran, Vice Chair; D. Sterner

Others Attending: M. Goodman-Hinnershitz, F. Acosta, J. Waltman, S. Marmarou, D. Cituk, C. Younger, C. Zale, L. Kelleher, M. Bembenick, V. Spencer, E. Lloyd, L. Murin, M. Kantner, B. Rivera, D. Pottiger

Ms. Reed called the Finance Committee meeting to order at 5:00 pm.

Mr. Bembenick asked Ms. Kantner to go over her report from the National Recovery Agency (NRA) and Ms. Reed agreed.

Ms. Kantner stated that NRA has been working with the Property Maintenance Division for collections services and has turned over approximately \$990,000 in delinquencies. This figure includes various types of fees. NRA adds a 15% charge to the customer and receipts are remitted on a monthly basis. She stated that she has been quite satisfied with how NRA operates and that they are in the midst of working with various other departments as well.

Mr. Bembenick stated that he will be receiving a report from NRA on a quarterly basis and will include that report as part of the upcoming budget sessions.

Ms. Goodman-Hinnershitz stated that all data should be maintained electronically so that it would be easier to access.

Ms. Kantner stated that all the information being provided can currently be found on the web site.

I. REVIEW MONTHLY REPORTS

Mr. Zale stated with the first six months now completed, year-to-date cash basis has a balance of \$14,464,601; however, this figure does not include the MMO or the State Pension contribution which occurs in the 4th quarter.

Mr. Waltman asked that Mr. Zale explain the numbers to him so that he more clearly understands them and Mr. Zale did so to his satisfaction.

Mr. Zale proceeded with the Revenues stating that there have been good returns on EIT through June and projects there to be additional revenue of \$750,000.

Mr. Bembenick commented that the \$750,000 figure is a good conservative number.

Mr. Zale continued stating that there has been no change yearend projected revenue of \$1.9M; same as last month's reporting. In terms of expenditures he stated that, again, there hasn't been a change from last month's report but he expressed his concern with overtime spending which he projects to be \$600,000 over budget.

Mr. Waltman commented that overtime continues to be a source of discussion and there has been no remedy.

Ms Snyder explained that actual number of patrolmen on the street was less this year causing the overtime to increase. She stated that Mr. Mann from PFM is doing a detailed analysis to determine what is driving the overtime issue.

Mr. Waltman asked if PFM has worked within the constraints of our budget and Ms. Snyder responded that at this pace, she doesn't believe so.

Mr. Waltman expressed his frustration stating that a solution must be acquired. Ms. Goodman-Hinnershitz agreed stating that we must also be looking at changes in policy. She stated that PFM needs to provide us with more detail regarding their analysis of this.

Ms. Reed agreed stating that we need to turn to PFM for more possible solutions and Mr. Waltman agreed.

Mr. Marmarou asked if overtime is still computed as part of the pensions and Mr. Cituk stated that it is not.

Mr. Sterner stated that he feels part of the overtime issue is the culture that has developed over time which is what made him feel uneasy regarding the SAFER Grant. He stated that it seems that no matter what we do, the overtime either stays the same or increases.

Mr. Waltman agreed adding that within the city itself, there is a need to work within the numbers allotted to each department.

Ms. Snyder stated that regarding the Safer Grant, once the training period is completed, overtime will decrease substantially.

Mr. Corcoran asked when training will be complete and Ms. Snyder responded late September.

Mr. Zale stated that the full-year projections stayed unchanged from last month and that if we curb our spending by \$1M, we will be in relatively good shape for 2015.

Ms. Goodman-Hinnershitz asked if it would be beneficial to let departments know exactly how much they can spend and the need to stay within those constraints.

Mr. Bembenick responded affirmatively; however, he also brought up that there can be exceptions if the level of service being provided is compromised.

Ms. Snyder stated that she feels there is still room to do a better job on the collections end.

Ms. Goodman-Hinnershitz stated that she believes departments shouldn't be spending money that is not within their budget.

Mr. Spencer stated that one of the issues with police has to do with the Reading School District and occurrences that have taken place requiring more patrolmen in and around schools and what role we as a city play in that. He stated that if we do not provide a safe environment, residents will be reluctant to send their children to our schools. He stated that he met with the Chief of Police and the school superintendant regarding this problem and they have agreed to come up with a plan to address this ongoing issue and hopefully present the plan prior to school commencing this year.

Mr. Corcoran asked how many police were utilized for school purposes in the last school year.

Mr. Spencer stated that he believes it was two officers and that the Chief would have more detailed information on that.

Ms. Snyder stated that in terms of paying out salaries, we did have two sources of income: one was from CDBG funding and the other was through a program being run by Berks Intermediate Unit which unfortunately will not be the case for this coming school year.

Ms. Goodman-Hinnershitz suggested that a meeting with the school district would be beneficial before school starts to be proactive about safety measures.

Mr. Spencer stated that he expected that meeting to have taken place but has not to date.

II. UPDATE FROM CITY AUDITOR

Mr. Cituk stated that management raises have been awarded across the board but are not retroactive to January for budgetary purposes.

Ms. Snyder explained that there was a reluctance to give these raises across the board but felt since there had been a freeze on raises for more than four years, it was important to do this. That being said, she stated that there would be no more raises in 2014 and no more “across the board” raises going forward.

Mr. Waltman stated that he feels comfortable with the raises as it hasn’t affected the city drastically and as many employees have already taken pay cuts in the past; it only seems fair.

Mr. Cituk stated that compliance transfers are 99% complete and as far as capital projects, there aren’t any of major impact; mostly, renovations in certain buildings, equipment such as bubble cameras and items of that nature. He mentioned that he plans on having an audit on the utilization of credit cards for bill payment since this is something newly implemented.

Mr. Corcoran stated that he understood the bubble cameras were funded through a grant. Mr. Cituk responded affirmatively.

III. LEGISLATIVE REVIEW

Ms. Goodman-Hinnershitz asked what guarantee we have contractually of receiving the CDBG allocation as she is concerned that it may not be transferred.

Ms. Snyder stated that the amount of funds we are looking to transfer is not close to the amount of the allocation expected. In the next year, we will start off spending from the general fund and then using the CDBG funds toward the end of the year.

IV. ACT 47 RECOVERY PLAN

Mr. Acosta stated that a summary of the report from Thursday’s meeting with PFM and the DCED will be available for review by tomorrow (Tuesday, July 16).

Mr. Waltman commented that we have been relying on an amendment to the plan.

Ms. Snyder stated that Mr. Kersley and Mr. Mann are reviewing the initiative spreadsheets in process.

V. BUDGET PROCESS & SUMMIT

Mr. Bembenick stated that departmental one-on-one meetings are occurring and they will have compiled actual numbers for this weekend's summit. In terms of actual meetings (budget sessions), he stated that perhaps more Wednesday budget sessions than Saturday sessions will be implemented this year. He anticipates fewer sessions overall this year. He asked Council if there were any issues or concerns they would like addressed.

Ms. Goodman-Hinnershitz stated that perhaps the administration could work with department heads to implement changes in policy.

Ms. Snyder stated that she will meet with department heads and then meet with the mayor to look at all the information and make needed changes accordingly.

Mr. Sterner stated that in last year's budget process there was an increase in the amount of inspectors in the Property Maintenance Division. He inquired if the additional inspectors were cost neutral as projected.

Ms. Snyder stated that it is still being looked at and more information will be provided as it comes.

Mr. Spencer mentioned that presentations have been made on the Land Value Tax (LVT).

Mr. Waltman stated that he feels strongly about getting through Act 73 and working through the commuter tax. In his opinion, Act 47 has not done as much as it should have. He still feels the need to see more stability.

Mr. Marmarou stated that the public needs to have a better explanation of the LVT so that they understand it thoroughly.

Mr. Lloyd stated that he would be willing to give a presentation on LVT starting with the College Heights Community Council.

Mr. Waltman expressed his concern about implementing an LVT and will it make sense to do this.

Mr. Corcoran stated that he feels LVT has some good points but, at the risk of repeating himself, he is very concerned about the Wyomissing Park residents who do not even have services that other residents do and we will be imposing more of a cost to them.

Ms. Reed suggested that a public hearing be held on LVT and stated it should be done soon.

Mr. Waltman agreed stating it has to be a comprehensive plan showing how it will work to our benefit.

Ms. Reed stated that this conversation should be deferred to the Budget Summit.

Ms. Goodman-Hinnershitz stated that this may very well be a topic that some of us are going to have to agree to disagree on.

Ms. Snyder apprised council that PFM is also doing an analysis on the LVT and should have their findings for council review.

Ms. Reed adjourned the Finance committee at approximately 6:25pm.

*Respectfully submitted by
Bea Rivera, Legislative Aide*



TO: City Council, David Cituk
FROM: Christian F. Zale, City Controller
DATE: July 29, 2013
SUBJECT: Schedule of Transfers -July 2013

The following transfers occurred in July 2013 as specified in the 2013 council approved budget:
(Changes to budget captioned in bold.)

To General Fund (01):

Indirect Cost: CD (32) \$ **NONE**; **Sewer (54) \$100,743.92; Recycling (56) \$20,656.34; Trash (56) \$14,669.29; Water (50) \$84,267.84.** The sewer, recycle, trash and water transfers changed per the Maximus study.

Transfers: Sewer (54) \$250,000.00; Water (50) \$414,166.67

Water RAWA Act 47: \$125,000.00

Meter Surcharges: Water (50) \$141,666.67

To Water Fund (50):

Meter Reading Cost: Sewer (54) \$15,000.00; Billing Cost: Sewer (54) \$25,000.00

RAWA Lease Agreement: From RAWA \$797,286.00

To Self Insurance (52):

Sewer (54) \$47,630.67; Water (50) \$8,200.67; General (01) \$219,665.33; Recycle \$7,008.67

Corrections:

None

Additional Transfers:

None

Other Transfers:

CD (32) cash constraints necessitated the following action: All prior 2013 CD (32) indirect cost funds (\$141,248.52) have been transferred from the General Fund (01) bank account to the CD (32) bank account. Impact is lowered General Fund revenues through July. Upon CD's receipt of fund transfers from HUD, the 2013 CD indirect cost will then be transferred back to the General Fund.

These transfers are reflected in July trial balance. Also, the related cash has been transferred among the various funds; thus, no impact in the DT/DF accounts. This activity has been confirmed by the City Auditor.

**CITY of READING
GENERAL FUND FINANCIAL REVIEW SUMMARY
July 2013**

The attached files are the General Fund results, year to date through **July 2013**. The documents include the statement of activities (income statement), full year projection, year-end cash flow/balance position, revenue by line item and contingency usage. For comparison purposes, prior year income statement results are also included.

OVERVIEW:

Seven months, 58% of the full year, is completed. On a cash basis, the month's year to date surplus/deficit generated a surplus of **\$14,379,310**. This result does not include the City's full year pension MMO (minimum municipal obligation) of \$9,928,999 (General Fund only) nor the State Pension contribution of \$2,800,000. If **58%** of these activities are recognized this month, the reported surplus would reduce to **\$10,244,491**. The MMO expense and revenue contribution occur in the 4th quarter.

Revenues:

Continued good returns on EIT through **July...\$9,957,814** compared to plan of **\$8,630,531**. Because of these positive returns, the full year forecast continues to include \$750,000 higher than anticipated 2012 EIT filings.

Source of EIT through July: (2% collection fee not deducted)

	2012 & Prior	2013	Total
Actual	\$5,524,003.09	\$4,433,810.61	\$9,957,813.70
Budget	<u>4,520,813.55</u>	<u>4,109,717.37</u>	<u>8,630,530.92</u>
Excess/(Deficit)	\$1,003,189.54	\$ 324,093.24	\$1,327,282.78
Percent of Budget	22.2%	7.9%	15.4%

Now for the full year revenue outlook: **(\$692,000 less revenue from prior month's outlook)**

Property Tax (\$44,000) reduced assessment

Earned Income Tax \$750,000 increase in 2012 returns

Licenses, Permits (\$600,000) reduced new construction permits related to hotel

Fire SAFER Grant \$850,000 salary & benefit reimbursement for 20 added fire personnel

Act 129 Rebate (\$52,000) lower estimate

OT Reimbursement \$20,000 police reimbursed for assisting DA with drug investigations

Stadium Lease \$292,000 loan refinanced with Phillies; offset with equal debt expense

Derivative Settlement \$45,000 class action award from Wachovia

Berks EIT Refund \$40,000 lower collection expense incurred in 2012

CD Indirect (\$92,000) reduced indirect cost reimbursement

Total \$1,209,000 added revenue

Note: July's revenues include SAFER grant \$288,145.92 reimbursement.

Expenditures: (\$200,000 added expense from prior month's outlook)

Through this month, Police and Fire year to date overtime exceeds budget by **\$200,945** and **\$254,587** respectively; **\$455,532** cumulative. At this pace, the full year overtime public safety spending will surpass plan by **\$780,000**. **An extra \$200,000 of Fire overtime is included in the full year projection, for a total of \$800,000 excess overtime. Fire requires monitoring, especially with the added SAFER grant employees.**

Now for the full year expenditure outlook:

Mayor	\$5,000 various added expenses
Police	\$400,000 increased overtime
Police	\$(100,000) reimburse pay adjustment per arbitration award
Fire	\$200,000 increased overtime
Fire	\$200,000 additional overtime
Fire	\$69,000 unfunded fireman
Fire	\$900,000 20 added fire personnel (SAFER grant reimburses \$850,000)
Law	\$200,000 added legal fees
Law	\$100,000 additional legal fees
Actuarial Fees	\$30,000 unbudgeted mandatory retiree medical actuarial study (GASB 45)
EIT Fees	\$15,000 2% fees on increased collections
Charter Board	\$95,000 added legal fees
Debt Service	\$292,000 loan refinanced with Phillies; offset with equal revenue
Total	\$2,406,000 added expenditures

2013 Full Year Projection:

Anticipating \$1,209,000 excess revenue, \$2,406,000 excess spending, and \$41,168 refinancing loan proceeds, the projected 2013 deficit is **\$1,155,832**. **This is an increase of \$892,000 from the prior month's projected deficit.**

Cash Flow:

This month's ending cash position is **\$22,846,562** compared to last year's **\$18,736,023**. With a projected deficit of **\$15,535,143** for the balance of the year and reimbursement of \$2,000,000 from Solid Waste Fund the anticipated year-end cash balance is **\$9,311,419**. As previously stated, a targeted ending balance of an additional \$2,000,000 would help finance the projected cumulative deficit of **\$12.8** at the end of 2015. This may be achieved by establishing a \$1.0 million spending reduction initiative among all directors and \$1.0 million in additional revenues through aggressive monitoring and collection techniques. (With the anticipated, added \$750,000 EIT; the \$1.0 million revenue goal should be attained.)

2013 Contingency Usage:

The budget is \$980,615. The use of this budget is strictly prohibited, requiring council's approval. As of this month, there is no usage. **Excess Charter Board, legal fees and overtime will require future usage.**

City's Bond Rating by Moody's:

Baa2 (low medium grade) compared to a target of **Aaa** (prime). The lower the rating, the more interest expense the City incurs.

Headcount by Fund:

The general fund full time headcount is 12 above plan, with the added 20 fire SAFER grant the primary reason. The reduced part time employees are associated with the seasonality of

crossing guards. The mix of headcount between public safety and non uniform is near plan, with public safety 2 percentage points higher than plan.

	<u>Full Time</u>	<u>Part Time</u>	<u>vs. Plan FT</u>	<u>vs. Plan PT</u>
General	480	121	14 more than plan	27 less than plan
Shade	1	0	1 less than plan	ok to plan
Sewer	72	2	1 less than plan	3 less than plan
Solid Waste	26	3	ok to plan	1 more than plan
HUD	5	0	2 less than plan	ok to plan
TOTAL	584	126	12 more than plan	29 less than plan

General:	<u>Actual FT</u>	<u>% of Total GF</u>	<u>Plan FT</u>	<u>% of Total of GF</u>
	Police	194	40.4 %	194
41.8%		Fire	150	31.3 %
131	28.2%		Public Safety	344
				71.7%
	325	70.0%		
Non Safety	136	28.3%	139	30.0%
Total	480	100.0%	464	100.0%

FIVE YEAR PROJECTION: (no change from prior month's projections)

The following are estimated deficits during the next five years per the current 2013 projection and the ensuing years: (Each year assumes the following increases: 5% Property Tax, 2% Salary, 5% Fringe, 5% Pension. The 5% fringe assumption is a high risk...underestimating health cost.)

	<u>Cumulative</u>	<u>Major Drivers (in addition to above increases)</u>
2013 Projection	\$1,155,832	\$ 1,155,832 Overtime, Legal Fees
2014 Projection	\$1,450,194	\$ 2,606,026 EIT Reduction
2015 Projection	\$10,192,935	\$12,798,961 No Commuter EIT; No RAWA (Act 73) \$6.7
MM		
2016 Projection	\$10,961,044	\$23,760,005 Same as 2015
2017 Projection	\$11,408,317	\$35,168,322 Same as 2015

	EIT Rates		Property Tax
	<u>Resident</u>	<u>Non-Resident</u>	<u>Mils</u>
2013	2.1	0.3	15.689
2014	1.9	0.1	16.473
2015	1.9	0.0	17.297
2016	1.9	0.0	18.162
2017	1.9	0.0	19.07 (21.6% increase from 2013)

The impact of not increasing property tax between 2013 and 2017 expands deficit by \$10,358,361; increasing from \$34,276,322 to \$44,634,683.

PEGS: (Programs to Eliminate Gap)

???? Need to define programs????

Urgency needed to define the legal impact of Act 73 on the City's ability to obtain funding from RAWA.

General Fund Income Statement
July 31, 2013
(as of August 7, 2013)

	2013 Budget	2013 Year to Date	% of Budge t	July 2012 Year to Date	% of Budge t	2013 v. 2012 Increase (Decrease)	% of Chang e
<i>Revenues</i>							
Real Estate Taxes	20,606,517.00	18,455,222.40	90%	16,795,015.00	88%	1,660,207.40	10%
Earned Income Tax	16,271,686.00	9,957,813.71	61%	8,877,421.00	68%	1,080,392.71	12%
Act 511 Taxes	4,715,000.00	3,412,776.09	72%	3,082,166.00	63%	330,610.09	11%
Licenses, Permits & Fines	6,513,640.00	3,091,386.80	47%	3,618,655.00	60%	(527,268.20)	-15%
Intergovernmental	8,755,377.00	3,082,769.09	35%	2,787,005.00	30%	295,764.09	11%
Charges for Services	6,060,506.00	2,716,235.35	45%	2,546,387.00	45%	169,848.35	7%
Interest and Rent	1,113,000.00	920,999.33	83%	269,139.00	9%	651,860.33	242%
Other	4,926,584.00	2,948,335.10	60%	2,242,067.00	48%	706,268.10	32%
<i>TOTAL REVENUES</i>	<u>\$ 68,962,310.00</u>	<u>\$ 44,585,537.87</u>	<u>65%</u>	<u>\$40,217,855.00</u>	<u>61%</u>	<u>\$ 4,367,682.87</u>	<u>11%</u>
<i>Expenditures</i>							
Mayor	333,385.00	162,691.03	49%	249,157.00	71%	(86,465.97)	-35%
City Council	312,564.00	143,339.43	46%	146,667.00	48%	(3,327.57)	-2%
City Auditor	159,564.00	60,861.19	38%	74,807.00	51%	(13,945.81)	-19%
Managing Director	415,050.00	189,526.95	46%	212,202.00	60%	(22,675.05)	-11%
Finance	3,831,763.00	2,010,434.40	52%	2,109,031.00	54%	(98,596.60)	-5%
Public Works	5,910,724.00	3,187,725.51	54%		58%	(408,882.49)	-11%

				3,596,608.00			
Police	27,454,106.00	11,974,532.59	44%	12,688,603.00	50%	(714,070.41)	-6%
Fire	14,579,782.00	7,501,074.30	51%	7,430,513.00	51%	70,561.30	1%
Community Development	3,824,574.00	1,654,759.37	43%	1,592,634.00	45%	62,125.37	4%
Human Resources	436,008.00	161,837.98	37%	205,505.00	38%	(43,667.02)	-21%
Law	748,842.00	363,252.51	49%	424,923.00	58%	(61,670.49)	-15%
Library	780,538.00	382,675.59	49%	399,799.00	54%	(17,123.41)	-4%
Non-Departmental	2,459,088.00	965,659.51	39%	693,964.00	50%	271,695.51	39%
Board of Ethics	9,500.00	6,942.16	73%	5,939.00	59%	1,003.16	17%
Charter Board	47,500.00	112,793.14	237%	19,945.00	40%	92,848.14	466%
Human Relations Commission	219,259.00	54,091.45	25%	76,431.00	43%	(22,339.55)	-29%
Debt Service-Principal	5,573,370.00	265,675.40	5%	5,119,143.00		(4,853,467.60)	-95%
Debt Service-Interest	7,200,709.00	4,161,032.19	58%	4,592,869.00		(431,836.81)	-9%
TOTAL EXPENDITURES	\$ 74,296,326.00	\$ 33,358,904.70	45%	\$39,638,740.00	56%	\$ (6,279,835.30)	-16%
Excess (Deficiency) of							
Funding Sources of Uses	\$ (5,334,016.00)	\$ 11,226,633.17		\$ 579,115.00		\$ 10,647,518.17	

OTHER FINANCING SOURCES (USES)

Bond Proceeds	\$ -	\$ 3,111,000.00	#DIV/0 !	\$18,732,000.00		(15,621,000.00)	-83%
Bond Discounts	-	-	#DIV/0 !	(228,963.00)		228,963.00	-100%
Payment to Escrow Agent,Bond Refunding Transfers In	-	(3,069,832.22)	#DIV/0 !	(18,196,674.00)		15,126,841.78	-83%
	7,970,000.00	4,649,166.69	58%		58%	204,166.69	5%

Transfers Out	(2,635,984.00)	(1,537,657.31)	58%	4,445,000.00 (984,488.00)	58%	(553,169.31)	56%
TOTAL OTHER FINANCING SOURCES	\$ 5,334,016.00	3,152,677.16		\$ 3,766,875.00		\$ (614,197.84)	

Excess of Revenues and other Financing Sources Over (Under) Expenditures and

Other Financing Uses	\$ -	14,379,310.33		\$ 4,345,990.00		\$ 10,033,320.33	
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C:\Users\lakelleher\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\6NNK49G4\[July 2013 income statement August 7.xls]Income Statement YTD

Human Relations Commission	219,259.00	47,703.06	22%	68,186.00	31%	(20,482.94)	-30%
Debt Service-Principal	5,573,370.00	265,675.40	5%	5,119,143.00	0%	(4,853,467.60)	-95%
Debt Service-Interest	7,200,709.00	3,904,183.49	54%	4,206,885.00	112%	(302,701.51)	-7%
TOTAL EXPENDITURES	\$ 74,296,326.00	\$ 28,713,901.60	39%	\$34,871,268.00	42%	\$ (6,157,366.40)	-18%

Excess (Deficiency) of

Funding Sources of Uses	\$ (5,334,016.00)	\$ 11,756,425.19		\$ 1,941,791.00		\$ 9,814,634.19	
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OTHER FINANCING SOURCES (USES)

Bond Proceeds	\$ -	\$ 3,111,000.00	#DIV/0 !	\$ 4,030,000.00		(919,000.00)	-23%
Bond Discounts	-	-	#DIV/0 !	4,612.00		(4,612.00)	-100%
Payment to Escrow Agent,Bond Refunding	-	(3,069,832.22)	#DIV/0 !	(4,034,038.00)		964,205.78	-24%
Transfers In	7,970,000.00	3,985,000.02	50%	3,810,000.00	42%	175,000.02	5%
Transfers Out	(2,635,984.00)	(1,317,991.98)	50%	(843,846.00)	42%	(474,145.98)	56%

TOTAL OTHER FINANCING SOURCES	<u>\$ 5,334,016.00</u>	<u>2,708,175.82</u>	<u>\$ 2,966,728.00</u>	<u>\$ (258,552.18)</u>
Excess of Revenues and other Financing Sources Over (Under) Expenditures and				
Other Financing Uses	\$ -	14,464,601.01	\$ 4,908,519.00	\$ 9,556,082.01

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City of Reading, PA General Fund Income Statement July 31, 2013											
	2013	2013	% of	2013	% of	2013	% of	2013	% of	2013	% of
	Budget	Year to Date	Budget	Remaining Budget	Budget	Remaining Projection	Budget	Projected	Budget	Budget v. Projection	
Revenues	A	B		C		D		E		F	
Real Estate Taxes	20,606,517.00	18,455,222.40	90%	2,151,294.60	10%	2,107,294.60	10%	20,562,517.00	100%	(44,000.00)	0%
Earned Income Tax	16,271,686.00	9,957,813.71	61%	6,313,872.29	39%	7,063,872.29	43%	17,021,686.00	105%	750,000.00	5%
Act 511 Taxes	4,715,000.00	3,412,776.09	72%	1,302,223.91	28%	1,302,223.91	28%	4,715,000.00	100%	-	0%
Licenses, Permits & Fines	6,513,640.00	3,091,386.80	47%	3,422,253.20	53%	2,822,253.20	43%	5,913,640.00	91%	(600,000.00)	-9%
Intergovernmental	8,755,377.00	3,082,769.09	35%	5,672,607.91	65%	6,470,607.91	74%	9,553,377.00	109%	798,000.00	9%
Charges for Services	6,060,506.00	2,716,235.35	45%	3,344,270.65	55%	3,364,270.65	56%	6,080,506.00	100%	20,000.00	0%
Interest and Rent	1,113,000.00	920,999.33	83%	192,000.67	17%	484,000.67	43%	1,405,000.00	126%	292,000.00	26%
Other	4,926,584.00	2,948,335.10	60%	1,978,248.90	40%	1,971,248.90	40%	4,919,584.00	100%	(7,000.00)	0%
	-						#DIV/0!				
TOTAL REVENUES	\$ 68,962,310.00	\$ 44,585,537.87	65%	\$ 24,376,772.13	35%	\$ 25,585,772.13	37%	\$ 70,171,310.00	102%	\$ 1,209,000.00	2%

Expenditures

Mayor	333,385.00	162,691.03	49%	170,693.97	51%	175,693.97	53%	338,385.00	101%	5,000.00	101%
City Council	312,564.00	143,339.43	46%	169,224.57	54%	169,224.57	54%	312,564.00	100%	-	0%
City Auditor	159,564.00	60,861.19	38%	98,702.81	62%	98,702.81	62%	159,564.00	100%	-	0%
Managing Director	415,050.00	189,526.95	46%	225,523.05	54%	225,523.05	54%	415,050.00	100%	-	0%
Finance	3,831,763.00	2,010,434.40	52%	1,821,328.60	48%	1,821,328.60	48%	3,831,763.00	100%	-	0%
Public Works	5,910,724.00	3,187,725.51	54%	2,722,998.49	46%	2,722,998.49	46%	5,910,724.00	100%	-	0%
Police	27,454,106.00	11,974,532.59	44%	15,479,573.41	56%	15,779,573.41	57%	27,754,106.00	101%	300,000.00	101%
Fire	14,579,782.00	7,501,074.30	51%	7,078,707.70	49%	8,447,707.70	58%	15,948,782.00	109%	1,369,000.00	99%
Community Development	3,824,574.00	1,654,759.37	43%	2,169,814.63	57%	2,169,814.63	57%	3,824,574.00	100%	-	0%
Human Resources	436,008.00	161,837.98	37%	274,170.02	63%	274,170.02	63%	436,008.00	100%	-	0%
Law	748,842.00	363,252.51	49%	385,589.49	51%	685,589.49	92%	1,048,842.00	140%	300,000.00	40%
Library	780,538.00	382,675.59	49%	397,862.41	51%	397,862.41	51%	780,538.00	100%	-	0%
Non-Departmental	2,459,088.00	965,659.51	39%	1,493,428.49	61%	1,538,428.49	63%	2,504,088.00	102%	45,000.00	2%
Board of Ethics	9,500.00	6,942.16	73%	2,557.84	27%	2,557.84	27%	9,500.00	100%	-	0%
Charter Board	47,500.00	112,793.14	237%	(65,293.14)	-137%	29,706.86	63%	142,500.00	300%	95,000.00	200%
Human Relations Commission	219,259.00	54,091.45	25%	165,167.55	75%	165,167.55	75%	219,259.00	100%	-	0%
Debt Service-Principal	5,573,370.00	265,675.40	5%	5,307,694.60	95%	5,451,694.60	98%	5,717,370.00	103%	144,000.00	3%
Debt Service - Interest	7,200,709.00	4,161,032.19	58%	3,039,676.81	42%	3,187,676.81	44%	7,348,709.00	102%	148,000.00	2%
TOTAL EXPENDITURES	\$ 74,296,326.00	\$ 33,358,904.70	45%	\$ 40,937,421.30	55%	\$ 43,343,421.30	58%	\$ 76,702,326.00	103%	\$ 2,406,000.00	3%

Excess (Deficiency) of

Funding Sources of Uses	\$ (5,334,016.00)	\$ 11,226,633.17	\$ (16,560,649.17)	\$ (17,757,649.17)	\$ (6,531,016.00)	\$ (1,197,000.00)
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OTHER FINANCING SOURCES (USES)

Bond Proceeds	\$	-	\$ 3,111,000.00	(3,111,000.00)	\$	-	3,111,000.00	3,111,000.00	#DIV/0!
Bond Discounts		-	-	#DIV/0!		-	#DIV/0!	-	#DIV/0!
Payment to Escrow Agent,Bond Refunding		-	(3,069,832.22)	#DIV/0!		-	#DIV/0!	(3,069,832.22)	#DIV/0!
Transfers In	7,970,000.00	4,649,166.69	58%	3,320,833.31	42%	3,320,833.31	42%	7,970,000.00	100%
Transfers Out	(2,635,984.00)	(1,537,657.31)	58%	(1,098,326.69)	42%	(1,098,326.69)	42%	(2,635,984.00)	100%
TOTAL OTHER FINANCING SOURCES	\$ 5,334,016.00	3,152,677.16		2,181,338.84		2,222,506.62		5,375,183.78	41,167.78

Excess of Revenues and other Financing Sources Over (Under) Expenditures and

Other Financing Uses	\$	-	14,379,310.33	(14,379,310.33)	(15,535,142.55)	(1,155,832.22)	(1,155,832.22)
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City of Reading, PA

Cash Flow Projection

July 31, 2013 Cash Balance\$ 22,846,562

August 1, 2013 through December 31, 2013 Activity:

Excess of Revenues and other Financing\$ (15,535,143)

Sources Over (Under) Expenditures and
Other Financing Uses

December 31, 2013 Cash Balance before Adjustments

\$7,311,419

Adjustments:

Due To / Due From Balances:		Beginning to 12/31/2010	1/1/2011 to 12/31/2011	1/1/2012 to 12/31/2012	1/1/2013 to 12/31/2013
	Community Development	\$-	\$-	\$-	\$-
	Sewer	\$-	\$-	\$-	\$-
	Recycle/Trash	\$-	\$-	\$-	\$2,000,000
	Self Insurance	\$-	\$-	\$-	\$-
	Liquid Fuels	\$-	\$-	\$-	\$-
	Water	\$-	\$-	\$-	\$-
	Agency	\$-	\$-	\$-	\$-
	Total		\$2,000,000		
Other			\$-		

Net Adjustments

\$2,000,000

Estimated Decembr 31, 2013 Cash Balance	\$9,311,419
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YTD

Account No	Account Description	Current Year Budget	YTD Actual	Unexpended Balance	YTD Actual % of Budget
01-00-00-3009	Discount and Allowance	300,000.00	316,123.62	(16,123.62)	105%
01-00-00-3010	Property Tax Current				91%

		(19,706,517.00)	(17,863,542.92)	(1,842,974.08)	
01-00-00-3015	Property Tax Prior General	-	-	-	#DIV/0!
01-00-00-3020	Property Tax Prior	(1,000,000.00)	(748,468.10)	(251,531.90)	75%
01-00-00-3021	Penalty & Interest	<u>(200,000.00)</u>	<u>(159,335.00)</u>	<u>(40,665.00)</u>	80%
Total Real Estate Taxes		(20,606,517.00)	(18,455,222.40)	(2,151,294.60)	90%
01-00-00-3140	Earned income Tax	(16,271,686.00)	(4,433,810.61)	(11,837,875.39)	27%
01-00-00-3150	Eit Prior Year	<u>-</u>	<u>(5,524,003.10)</u>	<u>5,524,003.10</u>	#DIV/0!
Total Earned Income Taxes		(16,271,686.00)	(9,957,813.71)	(6,313,872.29)	61%
					#DIV/0!
01-00-00-3110	Per Capita Tax	(60,000.00)	(28,116.73)	(31,883.27)	47%
01-00-00-3111	Per Capita Tax Prior	(5,000.00)	(5,558.97)	558.97	111%
01-00-00-3120	Business Privilege Tax	(1,400,000.00)	(1,400,546.18)	546.18	100%
01-00-00-3121	Bus Priv Tax - Prior Year	(150,000.00)	(66,707.63)	(83,292.37)	44%
01-00-00-3130	Real Estate Transfer Tax	(1,900,000.00)	(1,296,987.34)	(603,012.66)	68%
01-00-00-3190	Occupation Tax	(1,000,000.00)	(414,873.95)	(585,126.05)	41%
01-00-00-3191	Occupation Tax - Prior Year	<u>(200,000.00)</u>	<u>(199,985.29)</u>	<u>(14.71)</u>	100%
Total Act 511 Taxes		(4,715,000.00)	(3,412,776.09)	(1,302,223.91)	72%
01-00-00-3161	Curb & Sidewalk Permit	(5,000.00)	(16,770.00)	11,770.00	335%
01-00-00-3210	Food Permits	(141,360.00)	(150,081.00)	8,721.00	106%
01-00-00-3220	Electrical Permits	(100,053.00)	(54,176.50)	(45,876.50)	54%
01-00-00-3221	New Construction Permits	(596,000.00)	(40,779.25)	(555,220.75)	7%

01-00-00-3222	Demolition Permits	(20,000.00)	(450.00)	(19,550.00)	2%
01-00-00-3223	Remodeling Permits	(241,853.00)	(162,696.44)	(79,156.56)	67%
01-00-00-3226	Trades Licenses	(80,000.00)	(26,375.00)	(53,625.00)	33%
01-00-00-3227	Examination Fees	(21,966.00)	(8,270.00)	(13,696.00)	38%
01-00-00-3228	Commercial Parking Permits	(4,852.00)	(2,385.00)	(2,467.00)	49%
01-00-00-3230	Business Privilege License	(350,000.00)	(257,568.29)	(92,431.71)	74%
01-00-00-3250	Plumbing Permits	(137,211.00)	(79,380.50)	(57,830.50)	58%
01-00-00-3251	Heating Permits	(62,405.00)	(14,648.50)	(47,756.50)	23%
01-00-00-3260	Street Cuts	(100,000.00)	(75,553.00)	(24,447.00)	76%
01-00-00-3261	Pavements	-	(7,130.00)	7,130.00	#DIV/0!
01-00-00-3270	Zoning Fees	(198,204.00)	(87,375.00)	(110,829.00)	44%
01-00-00-3274	Dumpster Fees	(4,666.00)	(2,690.00)	(1,976.00)	58%
01-00-00-3275	Land Development Fees	(20,000.00)	(12,970.00)	(7,030.00)	65%
01-00-00-3276	Housing No Show Fee	(45,562.00)	-	(45,562.00)	0%
01-00-00-3278	Housing Prior Year	(508,437.00)	-	(508,437.00)	0%
01-00-00-3280	Housing/Rental Permit	(743,576.00)	(755,474.34)	11,898.34	102%
01-00-00-3282	Tax Administration Licenses	(12,000.00)	(8,810.03)	(3,189.97)	73%
01-00-00-3283	Franchise Fees	(725,000.00)	(180,224.29)	(544,775.71)	25%
01-00-00-3285	No Parking Signs Revenue	(800.00)	(480.00)	(320.00)	60%
01-00-00-3286	Bicycle Licenses Revenue	-	(1.00)	1.00	#DIV/0!
01-00-00-3310	Traffic Fines Motor Codes	(325,000.00)	(224,396.00)	(100,604.00)	69%

01-00-00-3322	Quality of Life	(390,000.00)	(219,769.78)	(170,230.22)	56%
01-00-00-3330	District Court Summary offense	(825,000.00)	(489,117.80)	(335,882.20)	59%
01-00-00-3333	Fines and Penalties P.S.P.	(50,000.00)	(20,402.89)	(29,597.11)	41%
01-00-00-3334	Fines and Penalties County	(58,000.00)	(28,022.99)	(29,977.01)	48%
01-04-38-3224	Assessment Fee	-	4.00	(4.00)	#DIV/0!
01-06-19-3214	Reimb-Collection Expense	(10,000.00)	(11,392.84)	1,392.84	114%
01-06-19-3631	School District Tax Services	(20,000.00)	-	(20,000.00)	0%
01-07-50-3653	Towing Revenue	(15,000.00)	(11,110.00)	(3,890.00)	74%
01-08-31-3633	Police Application Fee	-	(4,525.00)	4,525.00	#DIV/0!
01-09-32-3642	Fire Prevention Permits	(185,000.00)	(76,920.01)	(108,079.99)	42%
01-10-36-3003	Vacant for Sale Fees	-	(10,100.00)	10,100.00	#DIV/0!
01-10-36-3004	Vacant for Rehab Fees	(682.00)	(8,363.00)	7,681.00	1226%
01-10-36-3205	Vacant Registration Fees	(69,800.00)	-	(69,800.00)	0%
01-10-36-3206	Certificate of Transfer	(180,000.00)	-	(180,000.00)	0%
01-10-36-3281	Appeal Fees	(1,258.00)	(275.00)	(983.00)	22%
01-10-37-3201	Zoning Housing Appeals	(100,000.00)	-	(100,000.00)	0%
01-10-37-3202	Civil Complaint Judgments	(26,727.00)	-	(26,727.00)	0%
01-10-37-3279	Property Maintenance Fees	-	(7,210.00)	7,210.00	#DIV/0!
01-10-38-3207	B & T Plan Review Fee	(101,000.00)	(5,750.00)	(95,250.00)	6%
01-10-38-3224	Assessment Fee	(13,984.00)	(8,033.00)	(5,951.00)	57%
01-10-38-3281	Appeal Fees	(950.00)	-	(950.00)	0%

01-10-38-3622	Fines	(11,687.00)	(5,334.35)	(6,352.65)	46%
01-10-38-3689	Revenue Fee	<u>(10,607.00)</u>	<u>(16,380.00)</u>	<u>5,773.00</u>	154%
Total Licenses, Permits, Fines		(6,513,640.00)	(3,091,386.80)	(3,422,253.20)	47%
01-00-00-3447	Act 129 Rebates	(90,414.00)	(37,534.90)	(52,879.10)	42%
01-00-00-3448	RPA Ongoing Program Revenue	(35,000.00)	-	(35,000.00)	0%
01-00-00-3453	RAWA Act 47	(1,500,000.00)	(875,000.00)	(625,000.00)	58%
01-00-00-3510	Payment in Lieu of Taxes	(150,000.00)	(31,500.00)	(118,500.00)	21%
01-00-00-3520	Malt & Liquor Tax Distribution	(50,000.00)	-	(50,000.00)	0%
01-00-00-3521	Public Utility Tax Distributio	(49,000.00)	-	(49,000.00)	0%
01-00-00-3525	Act 147 of 1988	(38,000.00)	-	(38,000.00)	0%
01-00-00-3526	Snow & Ice Control	(50,000.00)	-	(50,000.00)	0%
01-00-00-3541	Reading Public Library	(620,000.00)	(169,614.50)	(450,385.50)	27%
01-00-00-3543	School District School Guard	(255,000.00)	-	(255,000.00)	0%
01-00-00-3550	Police Training Reimbursement	(130,000.00)	(105,542.00)	(24,458.00)	81%
01-00-00-3560	Pension-State Contributions	(2,800,000.00)	-	(2,800,000.00)	0%
01-00-00-3952	Meter Surcharge	(1,700,000.00)	(850,000.02)	(849,999.98)	50%
01-04-06-3554	Grants and Gifts	(80,000.00)	-	(80,000.00)	0%
01-06-13-3554	Grants and Gifts	(40,000.00)	-	(40,000.00)	0%
01-06-23-3554	Grants and Gifts	(16,087.00)	(10,725.00)	(5,362.00)	67%
01-07-14-3610	Fleet Maint. - Other Juris.	(40,000.00)	-	(40,000.00)	0%

01-08-31-3546	Reimb. Community Policing	(175,000.00)	(137,367.52)	(37,632.48)	78%
01-08-31-3554	Grants and Gifts	(33,876.00)	(92,888.98)	59,012.98	274%
01-09-32-3554	Grants and Gifts	(6,000.00)	(288,145.92)	282,145.92	4802%
01-09-32-3561	Fireman Relief Assoc- Contrib.	(40,000.00)	-	(40,000.00)	0%
01-09-35-3554	Grants and Gifts	-	(15.00)	15.00	#DIV/0!
01-16-00-3301	Parking Authority Supplement	(810,000.00)	(472,500.00)	(337,500.00)	58%
01-18-91-3554	Grants and Gifts	<u>(47,000.00)</u>	<u>(11,935.25)</u>	<u>(35,064.75)</u>	25%
Total Intergovernmental		(8,755,377.00)	(3,082,769.09)	(5,672,607.91)	35%
01-00-00-3290	Public Health & Safety	(262,500.00)	(141,707.50)	(120,792.50)	54%
01-00-00-3445	Parking Auth Txt Surcharge	(190,000.00)	(110,838.00)	(79,162.00)	58%
01-00-00-3600	Copies of Books, Ordinanc, Etc	(500.00)	(110.90)	(389.10)	22%
01-00-00-3635	Fire Insurance Certification	(400.00)	(280.00)	(120.00)	70%
01-06-10-3288	Bank Charge Revenue	(100.00)	-	(100.00)	0%
01-06-19-3160	Admissions Fee/Tax	(510,000.00)	(257,194.86)	(252,805.14)	50%
01-06-21-3634	Certifications	-	(475.00)	475.00	#DIV/0!
01-07-14-3636	Other Department Earnings	-	(4,891.47)	4,891.47	#DIV/0!
01-07-24-3636	Other Department Earnings	-	(47.86)	47.86	#DIV/0!
01-07-71-3743	Miscellaneous	(2,000.00)	(7,315.00)	5,315.00	366%
01-07-74-3104	Telephone Reimbursement	-	(941.09)	941.09	#DIV/0!
01-08-29-3710	Checking Account Revenue	(15,000.00)	(14,086.83)	(913.17)	94%

01-08-31-3545	Kenhorst Police Contract	(418,581.00)	(244,172.39)	(174,408.61)	58%
01-08-31-3636	Other Department Earnings	-	(1,103.88)	1,103.88	#DIV/0!
01-08-31-3650	Police Services/Copy Service	(170,000.00)	(163,854.72)	(6,145.28)	96%
01-08-31-3654	Burglary/Robbery Alarm Ordinanc	(60,000.00)	(22,047.60)	(37,952.40)	37%
01-09-32-3620	Fire Incident Reports	(3,500.00)	(2,555.00)	(945.00)	73%
01-09-32-3623	False Fire Alarm Fee	(65,000.00)	(29,400.00)	(35,600.00)	45%
01-09-32-3625	Non Fire Spill/Leaks Fee	-	(210.00)	210.00	#DIV/0!
01-09-32-3636	Other Department Earnings	(3,500.00)	(2,326.11)	(1,173.89)	66%
01-09-35-3641	User Fees	(2,836,638.00)	(1,143,181.13)	(1,693,456.87)	40%
01-09-35-3643	Standby Revenue	(90,000.00)	(44,018.79)	(45,981.21)	49%
01-09-35-3671	Membership Fees	(60,000.00)	(31,225.00)	(28,775.00)	52%
01-10-36-3229	Work Order Fees	(17,303.00)	(7,369.23)	(9,933.77)	43%
01-10-36-3268	Housing Inspection	(1,311,643.00)	(476,482.99)	(835,160.01)	36%
01-10-36-3288	Misc Revenue	(500.00)	-	(500.00)	0%
01-10-37-3203	Zoning Inspector No Show	(29,000.00)	-	(29,000.00)	0%
01-10-38-3219	ROP Inspection	<u>(14,341.00)</u>	<u>(10,400.00)</u>	<u>(3,941.00)</u>	73%
Total Charges for Services		(6,060,506.00)	(2,716,235.35)	(3,344,270.65)	45%
01-00-00-3410	Interest on Investments	-	(493.67)	493.67	#DIV/0!
01-00-00-3420	Rent Other Property Buildings	(65,000.00)	(37,174.66)	(27,825.34)	57%
01-00-00-3421	Rental on Stadium	(22,000.00)	(300,000.00)	278,000.00	1364%

01-00-00-3766	CD Bond Interest	(26,000.00)	-	(26,000.00)	0%
01-16-00-3300	Rental - Parking Authority	<u>(1,000,000.00)</u>	<u>(583,331.00)</u>	<u>(416,669.00)</u>	58%
Total Interest and Rent		(1,113,000.00)	(920,999.33)	(192,000.67)	83%
01-00-00-3272	Storage Pods	-	(50.00)	50.00	#DIV/0!
01-00-00-3284	Other income	(10,000.00)	(5,299.65)	(4,700.35)	53%
01-00-00-3324	Estate of Samuel Potteiger	(2,200.00)	(2,361.11)	161.11	107%
01-00-00-3711	Indirect Cost Reimburse-Trash	(49,004.00)	(60,342.55)	11,338.55	123%
01-00-00-3721	Sales Property/Equipment/Suppl	(5,000.00)	(5,000.00)	-	100%
01-00-00-3730	Refund Prior Years Expense	(700.00)	(15.85)	(684.15)	2%
01-00-00-3743	Miscellaneous	(30,000.00)	(100,411.13)	70,411.13	335%
01-00-00-3750	Damages Recovered	(30,000.00)	-	(30,000.00)	0%
01-00-00-3751	Indirect Cost Reim.-Recycling	(254,896.00)	(146,934.34)	(107,961.66)	58%
01-00-00-3752	Indirect Cost Reimburse-Sewer	(1,066,442.00)	(657,712.44)	(408,729.56)	62%
01-00-00-3753	Indirect Cost Reimburse-CD	(282,497.00)	-	(282,497.00)	0%
01-00-00-3756	Direct Cost Reimb Code Service	-	(101,206.96)	101,206.96	#DIV/0!
01-00-00-3762	Pension Reimbursement	(38,000.00)	(9,499.98)	(28,500.02)	25%
01-00-00-3904	GOB Series 2012 B Proceeds	-	(3,111,000.00)	3,111,000.00	#DIV/0!
01-00-00-3951	Indirect Cost Reim. - Water	(250,000.00)	(336,136.84)	86,136.84	134%
01-07-00-3743	Miscellaneous	-	(541.60)	541.60	#DIV/0!
01-07-00-3750	Damages Recovered	-	(753.22)	753.22	#DIV/0!

01-07-14-3750	Damages Recovered	-	(29,275.03)	29,275.03	#DIV/0!
01-07-14-3977	Direct Reimb Sewer	(35,000.00)	(30,143.78)	(4,856.22)	86%
01-07-52-3977	Direct Reimb Sewer	(150,000.00)	(37,597.20)	(112,402.80)	25%
01-08-31-3613	Rdg. Housing Auth.-Reimb.	(265,000.00)	(120,639.14)	(144,360.86)	46%
01-08-31-3777	Heart and Lung Reimbursement	(50,000.00)	(15,117.47)	(34,882.53)	30%
01-09-32-3633	Fire Application Fee	-	(1,150.00)	1,150.00	#DIV/0!
01-09-32-3777	Heart and Lung Reimbursement	(250,000.00)	(170,973.96)	(79,026.04)	68%
01-09-33-3644	Delinquent Collections	(3,500.00)	(2,533.14)	(966.86)	72%
01-09-35-3619	EMS Record Report	(3,000.00)	(1,085.00)	(1,915.00)	36%
01-09-35-3644	Delinquent Collections	(10,000.00)	(5,355.92)	(4,644.08)	54%
01-10-36-3267	CDBG Revenue to Fund Codes	(500,000.00)	(145,115.99)	(354,884.01)	29%
01-10-38-3204	Demolition Account Collection	(5,000.00)	-	(5,000.00)	0%
01-10-38-3756	Direct Cost Reimb Trades	(170,000.00)	(58,741.81)	(111,258.19)	35%
01-11-11-3444	Reimb Drug Testing	(500.00)	-	(500.00)	0%
01-14-91-3743	Miscellaneous	-	(2,794.09)	2,794.09	#DIV/0!
01-14-91-3905	Employee Contrib to Med insur	<u>(1,465,845.00)</u>	<u>(901,445.90)</u>	<u>(564,399.10)</u>	61%
Total Other		(4,926,584.00)	(6,059,234.10)	1,132,650.10	123%
01-09-32-3639	Miscellaneous Revenue-Donation	-	<u>(101.00)</u>	<u>101.00</u>	#DIV/0!
Grants & Gifts		-	(101.00)	101.00	#DIV/0!
01-00-00-3950	Transfer - Water Fund				58%

		(4,970,000.00)	(2,899,166.69)	(2,070,833.31)	
01-00-00-3954	Transfer from Sewer Fund	(3,000,000.00)	(1,750,000.00)	(1,250,000.00)	58%
Total Transfers In		(7,970,000.00)	(4,649,166.69)	(3,320,833.31)	58%
Total Revenue		(76,932,310.00)	(52,345,704.56)	(24,586,605.44)	68%

City of Reading, PA

2013 Contingency

Budget980,615

Added savings:

Open0

Open0

Total added savings0

Adjusted Contingency980,615

Usage:

Human Relations-Rental Assistance787

Open0

Open0

Open0

Open0

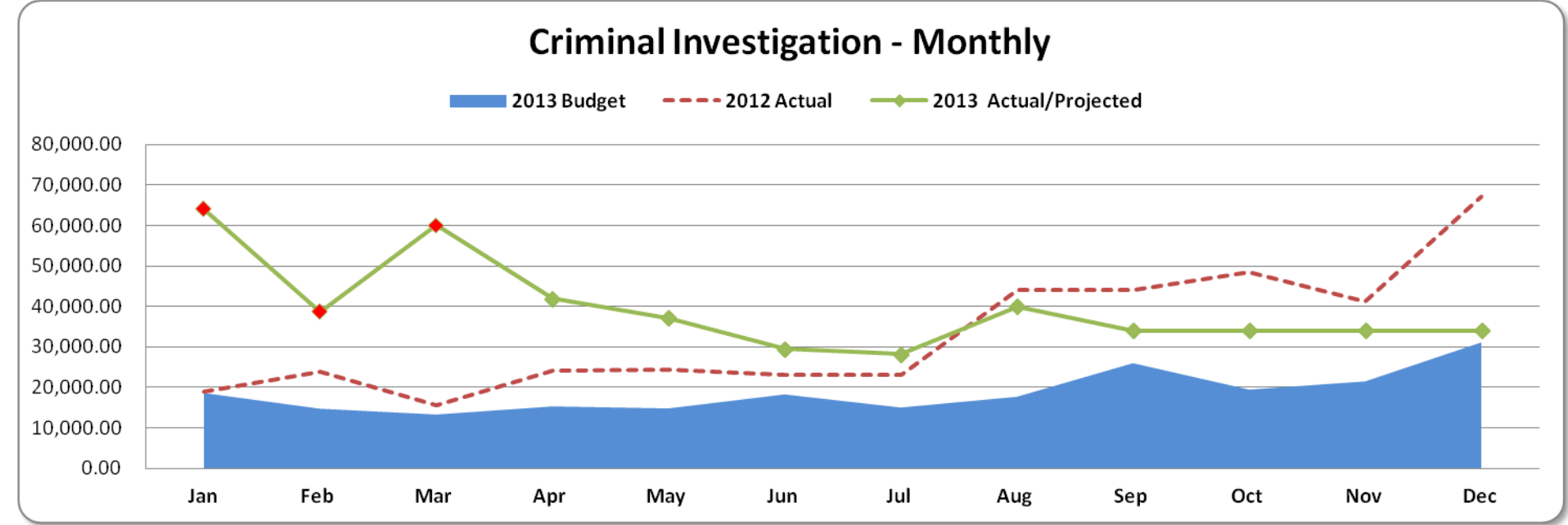
Total usage787

Remaining979,828

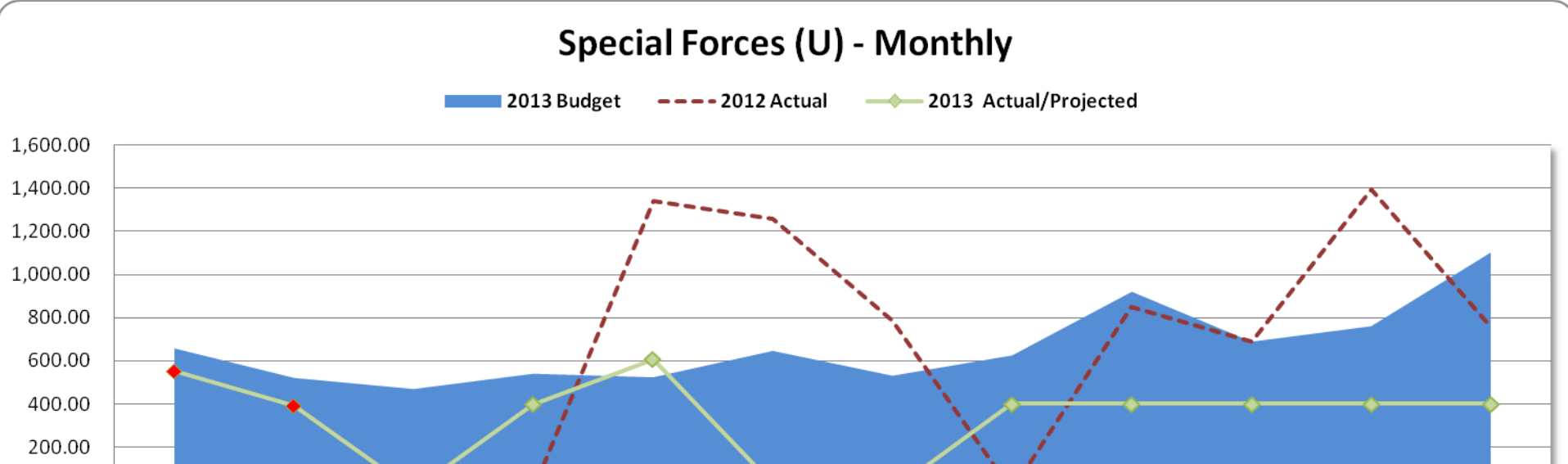
City of Reading
Public Safety Overtime
2013

Division:		Full Year	July 58.30% Year to Date		% of	Variance	% Variance
Police		Budget	Budget	Actual	Budget		
28	Criminal Investigation	225,000	131,175	299,698	133.2%	168,523	128.5%
29	Special Service (Civilian)	225,000	131,175	132,426	58.9%	1,251	1.0%
29	Special Service (Uniform)	8,000	4,664	1,980	24.7%	-2,684	-57.6%
30	Patrol	1,016,563	592,656	629,135	61.9%	36,479	6.2%
31	Administration	4,500	2,624	0	0.0%	-2,624	-100.0%
Total Police		1,479,063	862,294	1,063,239	71.9%	200,945	23.3%
Fire							
32	Administration	3,300	1,924	3,344	101.3%	1,420	73.8%
33	Prevention Education	30,000	17,490	15,700	52.3%	-1,790	-10.2%
34	Suppression	249,200	145,284	305,734	122.7%	160,450	110.4%
35	EMT	350,000	204,050	298,588	85.3%	94,538	46.3%
40	Training	7,500	4,373	4,341	57.9%	-31	-0.7%
Total Fire		640,000	373,120	627,707	98.1%	254,587	68.2%
TOTAL		2,119,063	1,235,414	1,690,946	79.8%	455,532	36.9%

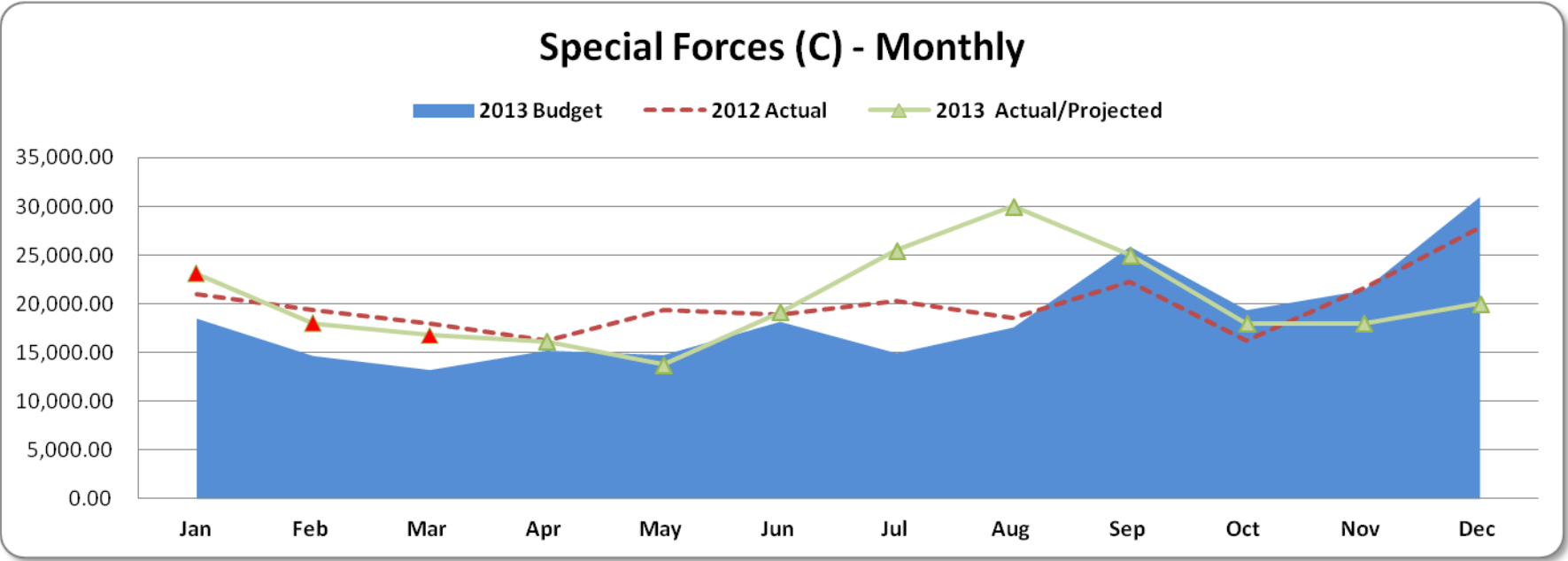
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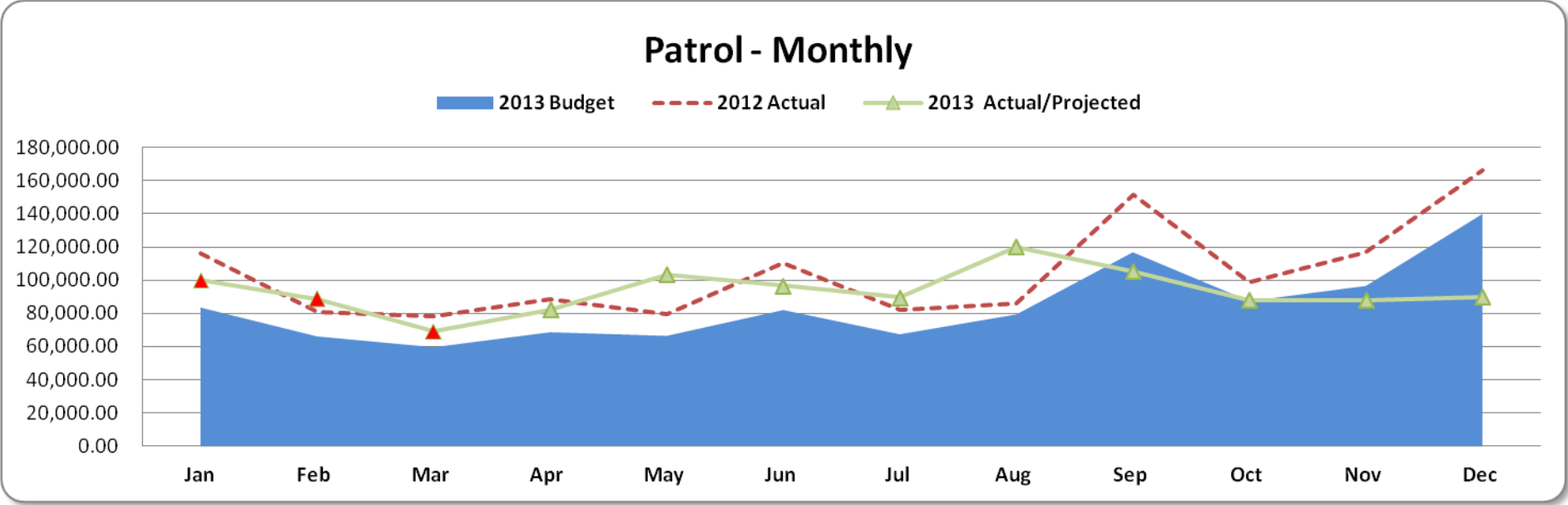
Criminal Investigation	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	18,533.38	14,684.02	13,239.56	15,238.38	14,765.02	18,204.98	14,967.77	17,613.32	25,911.27	19,398.84	21,419.09	31,024.36	225,000.00	100%
2012 Actual	19,044.00	23,743.00	15,614.00	24,077.00	24,441.00	23,071.00	23,049.00	44,194.00	43,975.00	48,426.00	41,266.00	67,138.00	398,038.00	177%
2013 Projection	64,107.00	38,635.00	34,000.00	34,000.00	34,000.00	40,000.00	40,000.00	40,000.00	34,000.00	34,000.00	34,000.00	34,000.00	460,742.00	205%
2013 Actual/Projected	64,107.00	38,635.00	60,104.00	41,973.00	37,172.00	29,460.50	28,246.00	40,000.00	34,000.00	34,000.00	34,000.00	34,000.00	475,697.50	211%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		



Special Forces (U)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	658.96	522.10	470.74	541.81	524.98	647.29	532.19	626.25	921.29	689.74	761.57	1,103.09	8,000.00	100%
2012 Actual	0.00	0.00	0.00	0.00	1,341.00	1,260.00	785.00	0.00	852.00	688.00	1,395.00	759.00	7,080.00	89%
2013 Projection	553.00	392.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,945.00	62%
2013 Actual/Projected	553.00	392.00	0.00	399.00	606.00	29.71	0.00	400.00	400.00	400.00	400.00	400.00	3,979.71	50%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		

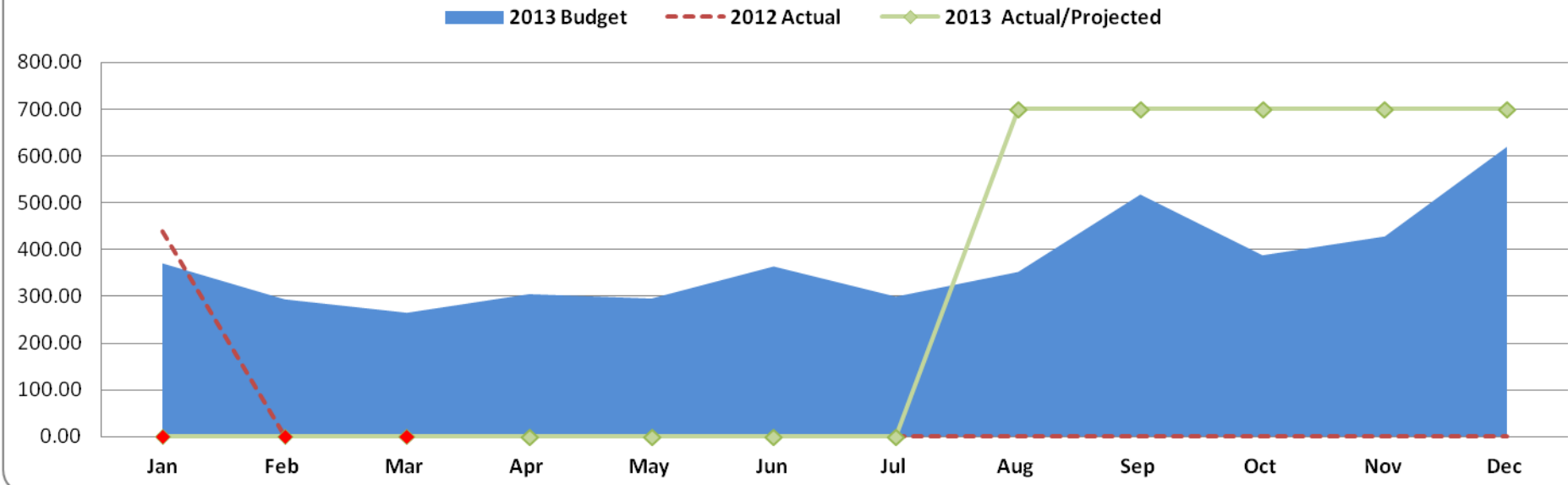


Special Forces (C)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	18,533.38	14,684.02	13,239.56	15,238.38	14,765.02	18,204.98	14,967.77	17,613.32	25,911.27	19,398.84	21,419.09	31,024.36	225,000.00	100%
2012 Actual	20,983.00	19,297.00	17,958.00	16,199.00	19,354.00	18,854.00	20,264.00	18,586.00	22,281.00	16,178.00	21,602.00	27,788.00	239,344.00	106%
2013 Projection	23,129.00	18,004.00	18,000.00	18,000.00	18,000.00	30,000.00	30,000.00	30,000.00	25,000.00	18,000.00	18,000.00	20,000.00	266,133.00	118%
2013 Actual/Projected	23,129.00	18,004.00	16,766.00	16,136.00	13,770.00	19,145.94	25,475.00	30,000.00	25,000.00	18,000.00	18,000.00	20,000.00	243,425.94	108%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		



Patrol	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	83,734.87	66,343.25	59,817.12	68,847.87	66,709.23	82,251.14	67,625.26	79,577.98	117,068.62	87,645.09	96,772.69	140,169.87	1,016,563.00	100%
2012 Actual	116,029.00	80,952.00	78,223.00	88,397.00	79,540.00	110,538.00	82,290.00	85,947.00	151,687.00	98,512.00	116,600.00	166,285.00	1,255,000.00	123%
2013 Projection	99,950.00	88,580.00	88,000.00	88,000.00	85,000.00	90,000.00	120,000.00	120,000.00	105,000.00	88,000.00	88,000.00	90,000.00	1,150,530.00	113%
2013 Actual/Projected	99,950.00	88,580.00	69,049.00	82,023.00	103,405.00	96,613.79	89,514.00	120,000.00	105,000.00	88,000.00	88,000.00	90,000.00	1,120,134.79	110%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		

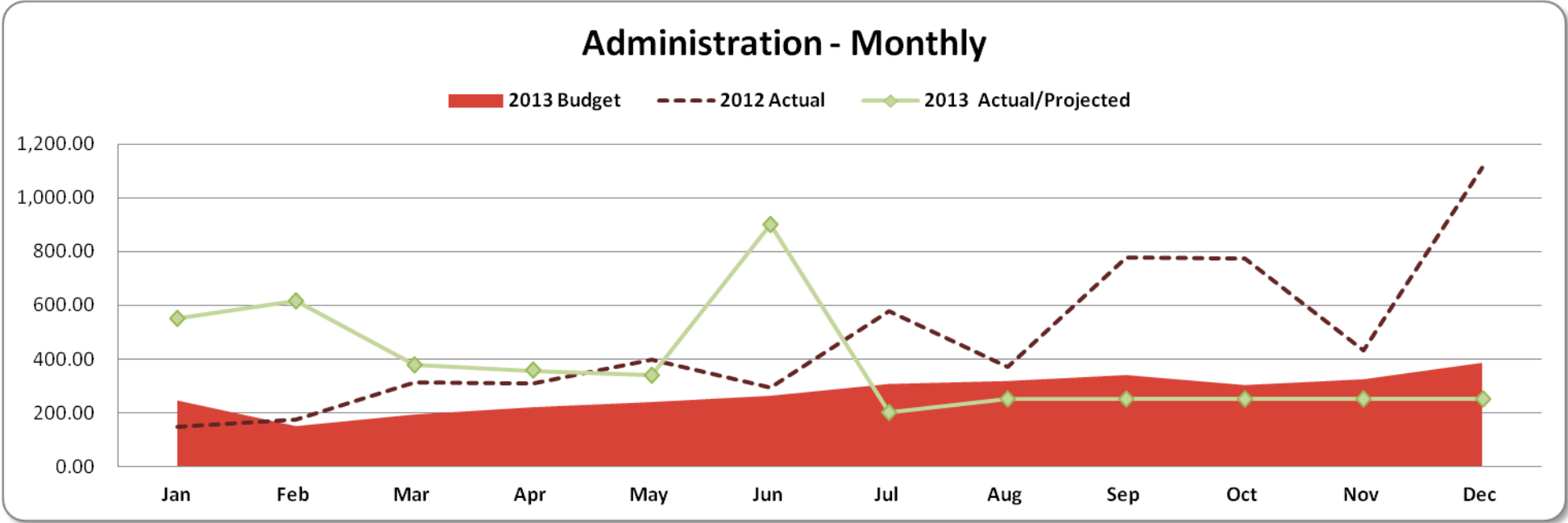
Administration (U) - Monthly



Administration (U)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	370.67	293.68	264.79	304.77	295.30	364.10	299.36	352.27	518.23	387.98	428.38	620.49	4500.00	100%
2012 Actual	440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	440.00	10%
2013 Projection	0.00	0.00	0.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	6300.00	140%
2013 Actual/Projected	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00	700.00	700.00	700.00	3500.00	78%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		

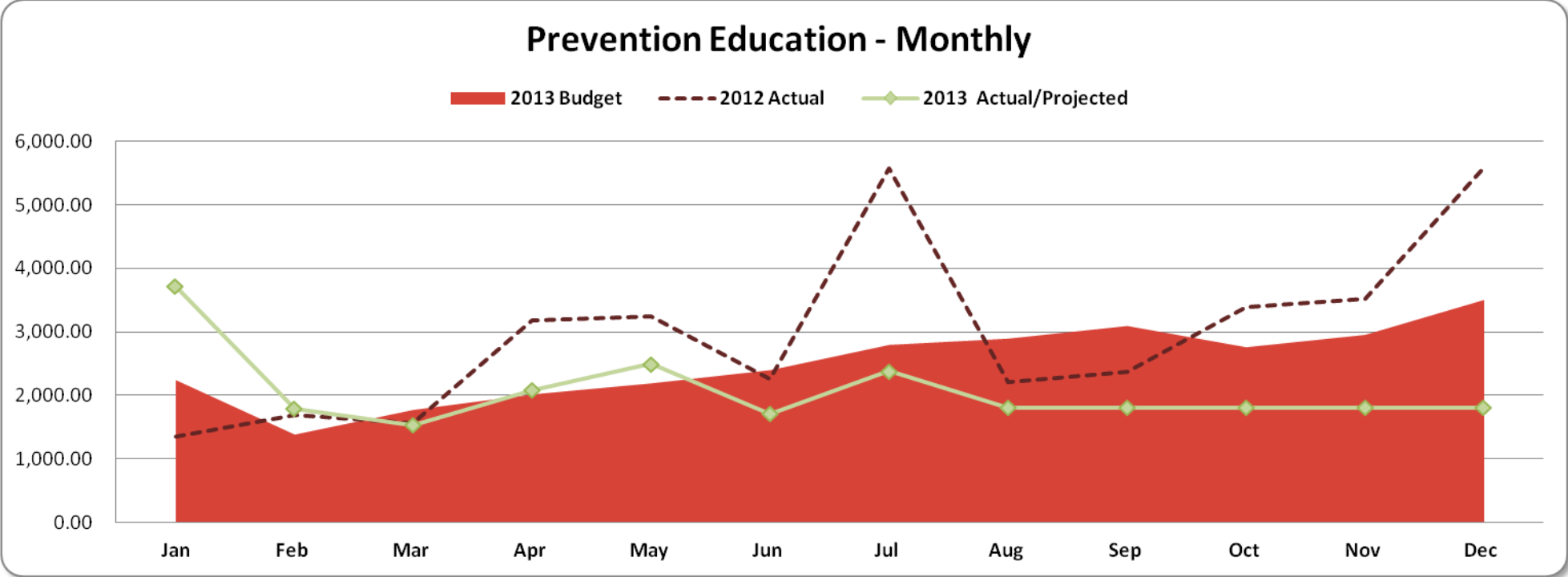
Administration (C)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budgeted	0	0	0	0	0	0	0	0	0	0	0	0		
2012 Monthly	0	0	0	0	0	0	0	0	0	0	0	0		
2013 Monthly	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00

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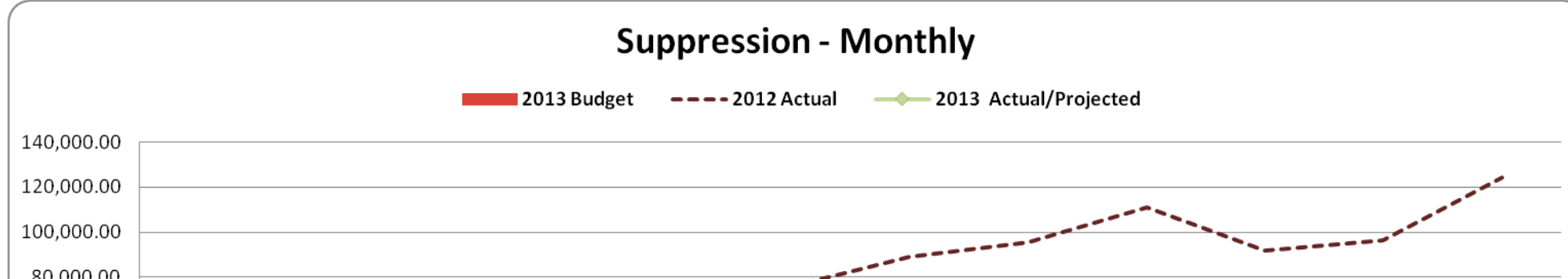


Administration Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total Budget

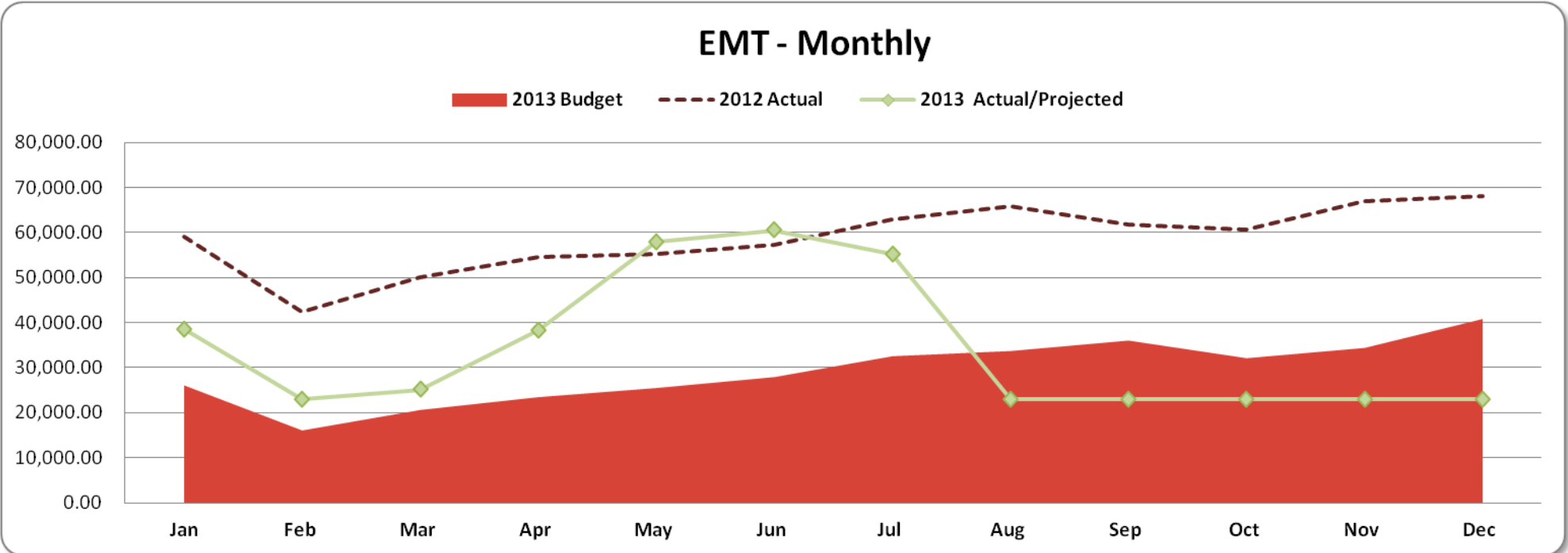
2013 Budget	246.51	151.71	194.72	221.63	240.82	263.82	307.61	318.50	340.48	303.45	325.05	385.71	3,300.00	100%
2012 Actual	148.00	176.00	315.00	308.00	397.00	295.00	577.00	372.00	779.00	773.00	434.00	1,113.00	5,687.00	172%
2013 Projection	550.00	617.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,667.00	111%
2013 Actual/Projected	550.00	617.00	378.00	357.00	340.00	900.08	201.00	250.00	250.00	250.00	250.00	250.00	4,593.08	139%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		



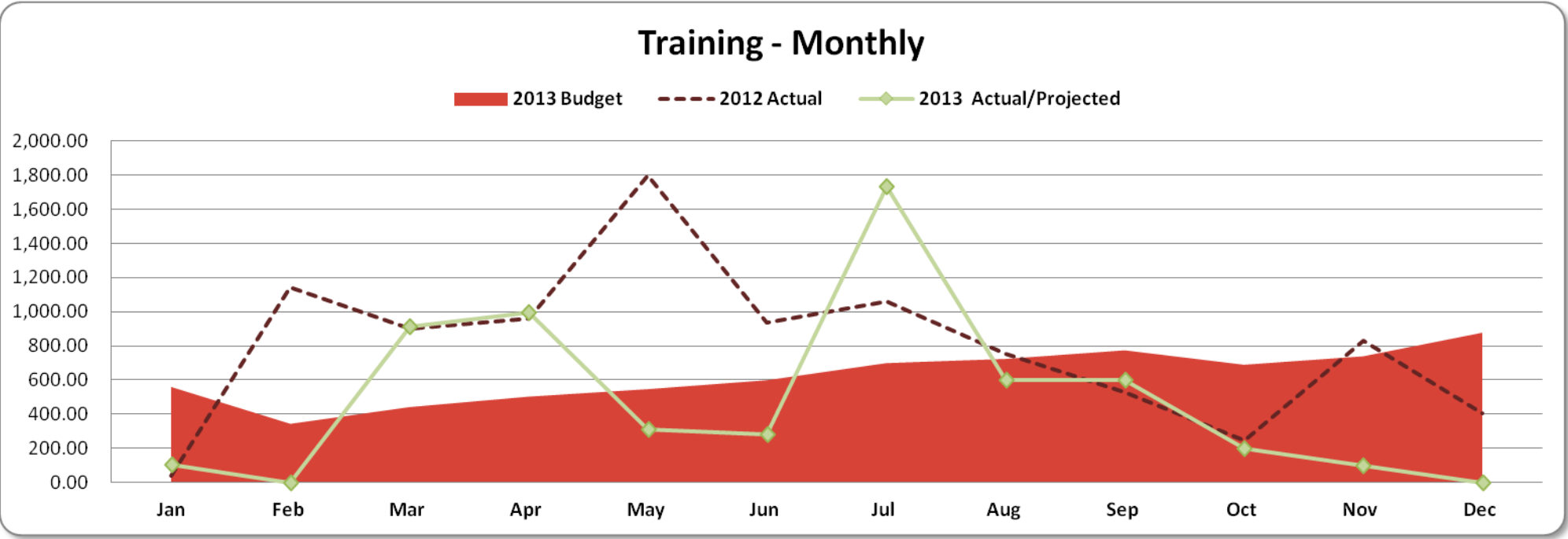
Prevention Education	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	2,240.96	1,379.20	1,770.14	2,014.85	2,189.28	2,398.33	2,796.46	2,895.43	3,095.26	2,758.66	2,954.97	3,506.45	30,000.00	100%
2012 Actual	1,353.00	1,694.00	1,557.00	3,186.00	3,239.00	2,261.00	5,576.00	2,212.00	2,374.00	3,389.00	3,523.00	5,589.00	35,953.00	120%
2013 Projection	3,718.00	1,791.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	23,509.00	78%
2013 Actual/Projected	3,718.00	1,791.00	1,529.00	2,086.00	2,492.00	1,706.28	2,378.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	24,700.28	82%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		



Supression	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	18,614.89	11,456.56	14,703.99	16,736.72	18,185.66	19,922.12	23,229.24	24,051.35	25,711.33	22,915.31	24,545.96	29,126.89	249,200.00	100%
2012 Actual	67,039.00	33,026.00	47,921.00	55,568.00	63,894.00	75,781.00	89,168.00	95,626.00	110,785.00	91,953.00	96,561.00	124,364.00	951,686.00	382%
2013 Projection	60,502.00	21,797.00	31,000.00	21,000.00	28,000.00	30,000.00	31,000.00	33,000.00	30,000.00	10,000.00	10,000.00	10,000.00	316,299.00	127%
2013 Actual/Projected	60,502.00	21,797.00	38,019.00	41,796.00	35,547.00	52,675.05	55,398.00	33,000.00	30,000.00	10,000.00	10,000.00	10,000.00	398,734.05	160%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		



EMT	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	26,144.50	16,090.67	20,651.67	23,506.62	25,541.66	27,980.50	32,625.33	33,779.98	36,111.42	32,184.42	34,474.66	40,908.55	350,000.00	100%
2012 Actual	58,966.00	42,460.00	50,059.00	54,656.00	55,279.00	57,228.00	62,782.00	65,831.00	61,706.00	60,654.00	66,836.00	68,106.00	704,563.00	201%
2013 Projection	38,476.00	23,003.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	291,479.00	83%
2013 Actual/Projected	38,476.00	23,003.00	25,140.00	38,301.00	57,953.00	60,470.93	55,244.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	413,587.93	118%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		



Training	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget
2013 Budget	560.24	344.80	442.54	503.71	547.32	599.58	699.11	723.86	773.82	689.67	738.74	876.61	7,500.00	100%
2012 Actual	41.00	1,143.00	898.00	960.00	1,797.00	939.00	1,061.00	756.00	527.00	244.00	832.00	402.00	9,600.00	128%
2013 Projection	101.00	0.00	200.00	0.00	600.00	600.00	600.00	600.00	600.00	200.00	100.00	0.00	3,601.00	48%
2013 Actual/Projected	101.00	0.00	915.00	998.00	312.00	279.05	1,736.00	600.00	600.00	200.00	100.00	0.00	5,841.05	78%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected		

		Monthly \$'s		PLEASE FILL INPUT MONTHLY OVERTIME: AUGUST THROUGH DECEMBER IN BLUE											Over/(Under)	
POLICE		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget	Budget
28	Criminal Investigation	64,107	38,635	60,104	41,973	37,172	29,461	28,246	40,000	34,000	34,000	34,000	34,000	475,698	225,000	250,698
29	Special Forces (U)	553	392	0	399	606	29.71	0	400	400	400	400	400	3,980	8,000	(4,020)
29	Special Forces (C)	23,129	18,004	16,766	16,136	13,770	19,146	25,475	30,000	25,000	18,000	18,000	20,000	243,426	225,000	18,426
30	Patrol	99,950	88,580	69,049	82,023	103,405	96,614	89,514	120,000	105,000	88,000	88,000	90,000	1,120,135	1,016,563	103,572
31	Administration (U)	0	0	0	0	0	0	0	700	700	700	700	700	3,500	4,500	(1,000)
31	Administration (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL POLICE		187,739	145,611	145,919	140,531	154,953	145,250	143,235	191,100	165,100	141,100	141,100	145,100	1,846,738	1,479,063	367,675
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected			

		Monthly \$'s		PLEASE FILL INPUT MONTHLY OVERTIME: AUGUST THROUGH DECEMBER IN BLUE											Over/(Under)	
FIRE		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget	Budget
32	Administration	550	617	378	357	340	900	201	250	250	250	250	250	4,593	3,300	1,293
33	Prevention Education	3,718	1,791	1529	2086	2492	1,706	2,378	1800	1800	1800	1800	1800	24,700	30,000	(5,300)
34	Suppression	60,502	21,797	38019	41796	35547	52,675	55,398	33000	30000	10000	10000	10000	398,734	249,200	149,534
35	EMT	38,476	23,003	25140	38301	57953	60,471	55,244	23000	23000	23000	23000	23000	413,588	350,000	63,588
40	Training	101	0	915	998	312	279	1,736	600	600	200	100	0	5,841	7,500	(1,659)
TOTAL FIRE		103,347	47,208	65,981	83,538	96,644	116,031	114,957	58,650	55,650	35,250	35,150	35,050	847,456	640,000	207,456
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected			

